

## EXHIBIT A - LIQUIDATION ANALYSIS

Assets:

Inventory	\$ 83,606
Accounts Receivable	\$ 190,808
Cash	\$ 6,588
Security Deposit	\$ 7,537
Office Furniture and Equipment	\$ 5,000
Box Truck	<u>\$ 35,000</u>
Total	\$328,539

Liabilities:

PA Dept. of Revenue	\$ 32
M & T Bank secured loan (all assets)	\$482,839
M & T Bank secured loan (all assets)	\$ 51,198
Ally Bank (Box Truck)	\$ 22,128
Past Due Rent	\$ 49,233
Other Unsecured debt	<u>\$405,589</u>
Total	\$1,011,019

Available for Unsecured Creditors on Liquidation (\$ 682,480)

Paid to General Unsecured Creditors in Plan \$ 60,000 (9.5%)